

Compliance Review Report

Country Alliance

April 2013



AEC

Australian Electoral Commission

Review details

Location of review: Australian Electoral Commission
West Block, Queen Victoria Terrace
PARKES ACT 2600

AEC review officers: Mary-Ann Waters
Alan Page

Party staff involved: Mr Andrew Jones

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Background

Registered Political Parties and Associated Entities are required under the provisions of the *Commonwealth Electoral Act 1918* (the Act) to lodge annual disclosure returns. The Australian Electoral Commission (AEC) has powers under the Act to review records and gather relevant information to assess whether disclosure obligations have been met.

The purpose of the review was to assess whether the disclosure return for the 2011-12 financial year lodged on behalf of Country Alliance (the Party) complies with disclosure obligations as set out in the Act.

Compliance and co-operation

State Office

During the review, AEC staff examined financial records of the State Office for the 2011-12 financial year. The Party fully complied with the first s316(2A) notice in delivering requested records to the AEC by the due date.

Party Units

The Party advised that it does operate three party units which are only active during election campaigns. No reviews of party units were carried out on this occasion.

Total Receipts and Payments

Section 314AB(2)(a) of the Act requires the agent of a registered political party to report the total amount received by, or on behalf of, the party during the financial year. Similarly, s314AB(2)(b) of the Act requires the agent of a registered political party to report the total amount paid by, or on behalf of, the party during the financial year.

To satisfy this, the Party and all its regional branches must account for all transactions that result in receipts from and payments to external entities. Should the Party expand to operate State branches in the future, each State branch is a separate reporting entity and any transactions between the State branches and with the central Party are to be treated for disclosure purposes as being receipts/payment between external entities.

Accuracy of reporting - financial information

To ensure more accurate reporting of the total figures in the party's annual disclosure return, the Party must ensure that the reported figures are cash related. These transactions must be accounted for on a gross basis, including any Goods and Services Tax (GST) components, with no offsetting or netting off. While the revenue and expenses figure derived in the financial statement include accrual and non-cash amounts such as depreciation and book losses from valuation movement, these figures should not be used for annual reporting purposes.

These matters need to be taken into consideration before the lodgement of disclosure returns in the future.

Conclusion

Except for the matter noted above, nothing has come to our attention that causes us to believe that the Party has not complied, in all material respects, with its disclosure obligations under the Act.

Enquiries and Assistance

Should the party require any assistance regarding its disclosure obligations under the Act, please contact the AEC's Funding and Disclosure Section either on telephone number (02) 6271 4552 or by email at fad@aec.gov.au.

REDACTION CODES

- 1 Personal Information (name) redacted.
- 2 Personal Information (facsimile of signature) redacted
- 3 Personal Information (facsimile of manuscript initialling) redacted
- 4 Personal Information (Individual's address)
- 5 Personal information (individual's telephone number)
- 6 Business information (Bank Account details) redacted.
- 7 Business information (Billing Account details) redacted.
- 8 Legal Professional Communication redacted.
- 9 Deliberative material redacted.
- 10 Irrelevant material redacted.